Preserve

G. R. S. IX-5]

Previous references.

File No. 139-21

Serial Nos. 9216

1921

(LB)

Later references.

ex 58-41 & 41-2

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B for June 1922

SUBJECT.

Levy of Education Cess

86-16 To, The Excise Commissioner in Mysore
No. L 7348/d 15-6-22
States that Govt. agree with the Excise Commr in re to the levying Edn Cess at half anna as a surcharge on all items of Excise Revenue on which the local Cess is levied in B'lore & Bithal dry districts.

AS 28/6/22

WD 1888—GPB—16,826—23-7-21

G. R. S. 11] 1921.

GENERAL AND REVENUE SECRETARIAT.

(L.B.)

NOTES.

File No. 139-21

FILE HEADING.

Levy of Education Cess

From

The Excise Comr. in Mysore

No. G.C. 1289-21 Dated 1.5.22 Received 4.5.22

Diary No. 6762	Enclos.	Spare Copies. —	Serial No. 9

BRIEF ABSTRACT OF LETTER.

With reference to the govt. orders Nos. L.6232-6 / L.A. 139-21-1 and L.6237-41 / L.A. 139-21-2 of 24.4.1922 directing the levy of Edn. cess in the Bangalore & Chikballapur Sts. State that Auction Sales of Excise without the imposition of the cess not having been notified in the Sale notices for 1922-23 is already over & makes certain suggestions in the matter.

NOTES AND ORDERS.

Two recommendations have been made by the Excise Comr. in para 3 of P.V.D as follows:—

(1) The Edn. Cess may be brought into effect from 1.7.1922 or as an alternative,

(2) The Edn. Cess can be recovered by book-adjustment by the Comptr. in the realizations of the Excise revenue

NOTES—First Sheet.

6762 (2

G. R. S. III-2.

General and Revenue Secretariat. | Leg File No. 13 of 1921.

Serial No.

for 1922-23.

The utility of launching the latter proposal is doubtful as what govt. wants is increased revenue and not mere classification of L.C. courts under different heads.

2. Submitted for orders.

Leg. BSM 11/5/22

11/5/22 (Rev Secy)

Leg 11/5/22

3. The 2nd proposal involves loss to Govt. It may be noted that in respect of excise rentals, the levy will take effect from 1st July 1923.

(2nd member)

Bro 11/5 Leg

5452 12/5

4. Please enlarge the legal practitioners in big centres as regards their liability for payment of fees in re-appeals.

Leg 16/5

5. Asst Secy (Leg)

Please put up the proofs of law concerned & consult ~~Asst Sec~~ Secy (Judl)

Bro 16/5 Leg

6. A printed copy of the Excise Sale notn for 1922-1923 is put up as directed.

Leg. 16/5/22 BSM 17/5/22

S

NOTE—Contn. sheet.

6762

(3.

G. R. S. III-2.

General and Revenue Secretariat. | LB File No. 139 of 1921.

Serial No.

7) Please put up copies of the Rules regulating the Sales of Excise privileges referred to in Paragraph XIX of the Sale Notice.

Secy 17/5/22

8) Copies of the Rules are also submd vide Flag T.

AM 17/5/22

9) Paragraph XVII of the Sale Notice gives details of the rates of duty leviable on Exciseable articles and Rates of Railway Cess leviable are cited in a Note attached to that Paragraph. No mention is made anywhere in the Sale Notice regarding the levy of an Education Cess, and the auction purchasers are not bound to agree to the levy of this cess of which they had no notice at the time of the bid.

Asstt. Secy, Revenue
& " " Judicial
with compliments for opinion

Secy 18/5/22

10) Though the levy of the cess has not been notified, we could

NOTE—Contn. sheet.

6762

R. S. III-2]

General and Revenue Secretariat.

File No. 139 of 1921.

Serial No.

have issued a Supplementary notfn: had not the Sales been already held. It seems too late to authorize the levy of the cess this year.

11) Passed on to the Asstt Secy. Judl. with compliments.

19.5.22

12) Logue with the above notes.

LSG Branch (with compts)

Put up for orders.

1/6/22

Rev Secy

Refer:— Para 4 supra

2nd Minute

5/6

The cess will have to be levied from July 1923 only

7/6.

Reply accordingly

NOTE—Contn. sheet.

JUDICIAL SECRETARIAT
JUN 1922
LEGAL REC. BRANCH
REVENUE
5820
6/6

G. R. S. III-2.

6762

General and Revenue Secretariat.

LB File No. 139 of 1924.

Serial No.

Draft is submd for abpl.

S/L
1. 6. 22

Issue
SCS
13/6/22

13 JUN 1922
LOCAL SELF GOVT.

16 To the Excise Commr in Mysore
No L 7348 d. 15.6.22.

With refce to 829 State that Govt agree with him for the levy of Education Cess at half an anna in the rupee on all items of Excise Revenue on which Local Cess is levied in the Bangalore & Civil Dists with effect from 1st July 1923 only and directs that action may be taken accordingly

B

NOTE—Contn. sheet.

OFFICE OF THE EXCISE COMMISSIONER IN MYSORE,

Bangalore, dated 1st May 1922.

No. Ep. C. 1789-21

FROM

K. Chandy, Esqr., B.A.,
~~A. RAGHAVENDRA RAO, Esq., B.A., B.L.,~~
Excise Commissioner in Mysore.

REVENUE 4 MAY 1922 LOCAL SELF GOVT. BRANCH.

TO

A.Y. Ramanathan, Esqr., B.A.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
~~*General and*~~ *Revenue Departments.* (In charge)

Sir,

Adverting to Government Orders Nos. L ~~62-32-6~~ 6233-6/L.B.139-21-1 and L 6237-41/L.B.139-21-2 dated 24th April 1922 directing the levy of Education cess at half an anna in the rupee on all items of Excise revenue on which local cess is levied in the Bangalore and Chitaldru Districts, I have the honour to state that the auction sales of Excise privileges for the year 1922-23 have been over in more than half of the Taluks of the State. The imposition of this cess not having been notified in the Sale Notice for 1922-23, the bidders during the sales had no previous notice of the same and as such, the levy of this cess on items of Excise revenue will give cause for much complaint by the contractors.

2. As it is, there has been a heavy decrease in the bids received during the sales for the next official year on account of increased rates of duty and tree-tax and if the levy of Education cess had been previously announced, the result of the sales would have been further affected.

3. In these circumstances, I would recommend that the levy of Education cess on Excise revenue may be kindly ordered to be brought into effect from 1st July 1923. If this cannot be conveniently done, I would as an alternative, submit that the Education cess on items of Excise revenue can be recovered by book-adjustment by the comptroller

on the realizations of the Excise revenue for 1922-23, though this would involve proportionate reduction in the Budget estimate for 1922-23.

4. The favour of immediate Orders of Government is solicited.

I have the honour to be,

Sir,

Your most obedient servant,

K Mandy

Excise Commissioner
in Mysore.

G.R.B.

G. R. S. VI—G/32]

SUBJECT.....

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Diary No. of letter replied to 676a

Section ~~E3~~

File No. 139-2

Serial No. 16

General and Revenue Secretariat

(~~E3~~)

, *the* 191

No. L. 7348

Date of issue 15.6.22

Signed by Mr. S. N. A

To

The Excise Commr

in Mysore.

Sir,

With ref to your letter
No G.O. 1789-21 of the 1st May
1922, I am directed to state
Govt. agree with you in thinking that
~~that under the circumstances
necessary action may be taken to bring
the proposed, the~~ Education
Cess at half an anna in the
rupee ~~may be levied~~ could be levied on all
items of Excise revenue on
which local cess is levied in

over.

Fees
14/1